

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury
Internal Revenue Service

► Attach to your return.

2000Attachment
Sequence No. **86**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total eligible access expenditures	1		
2	Minimum amount	2	\$	250 00
3	Subtract line 2 from line 1 (if less than zero, enter -0-)	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4.	5		
6	Current year credit. Multiply line 5 by 50% (.50)	6		
7	Disabled access credits from flow-through entities:			
	If you are a—	Then enter total of current year disabled access credit(s) from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
8	Total current year disabled access credit. Add lines 6 and 7, but do not enter more than \$5,000.	8		

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return			
10	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28			
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
11	Add lines 9 and 10			
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	12c		
d	Education credits (Form 8863, line 18).	12d		
e	Child tax credit (Form 1040, line 47)	12e		
f	Mortgage interest credit (Form 8396, line 11)	12f		
g	Adoption credit (Form 8839, line 14)	12g		
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12h		
i	Possessions tax credit (Form 5735, line 17 or 27)	12i		
j	Credit for fuel from a nonconventional source	12j		
k	Qualified electric vehicle credit (Form 8834, line 19)	12k		
l	Add lines 12a through 12k.	12l		
13	Net income tax. Subtract line 12l from line 11	13		
14	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26			
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37			
15	Net regular tax. Subtract line 12l from line 9. If zero or less, enter -0-	15		
16	Enter 25% (.25) of the excess, if any, of line 15 over \$25,000 (see instructions)	16		
17	Enter the greater of line 14 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Disabled access credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	19		